

February 11, 1999

PERSONAL EXPLANATION

HON. ROBERT A. WEYGAND

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. WEYGAND. Mr. Speaker, on Tuesday, February 9, 1999, I was speaking at Columbia University in New York and was not present for rollcall votes 12, 13, and 14. Had I been present, I would have voted "yes" on rollcall vote 12, "yes" on rollcall vote 13, and "yes" on rollcall vote 14.

TRIBUTE TO DR. MICHAEL PLADUS

HON. CURT WELDON

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. WELDON of Pennsylvania. Mr. Speaker, I rise today to pay tribute to a man whose accomplishments in the field of public education are limitless. Dr. Michael Pladus, principal of Interboro High School since only 1994, recently received the 1999 National Principal of the Year Award in the shortest time ever recognized by its sponsors, MetLife and the National Association of Secondary School Principals. Richard Riley, U.S. Secretary of Education, presented Dr. Pladus with the award on January 28, 1999 at the Renaissance Mayflower Hotel in Washington, DC. Dr. Pladus received this honor in recognition of his exceptional role in improving the school's student activities, standardized testing scores, and overall climate of academia.

Before going to Interboro High School four years ago, Dr. Pladus, holding a Masters Degree from both Temple University and the University of Scranton and a doctorate from Columbia University, served as a Middle School Principal in the Upper Merion School District. Since assuming his position at Interboro, he has worked vigorously to install innovative programs which will help our students. Besides establishing closer relations between parents, teachers, students, and administration at Interboro, Dr. Pladus re-designed the academic curriculum and up-graded the math advanced placement program. Moreover, he has implemented a co-teaching pilot program for special education students and developed a proactive strategy to deal with the needs of "at risk" teens. Through his commitment and success, Dr. Pladus helped the school earn "blue ribbon" status from the Commonwealth of Pennsylvania.

In a nation toiling to upgrade educational standards, people like Dr. Pladus yield hope. As a former school teacher, I know well the difficult challenges facing today's educators, and commend those who overcome them. With the innovating ideas and continual resolution of people like Dr. Pladus, our nation and its children will become much closer to the educational system they deserve.

EXTENSIONS OF REMARKS

FAMILY FRIENDLY TAX RELIEF  
ACT OF 1999

HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. WOLF. Mr. Speaker, today I am introducing the Family Friendly Tax Relief Act of 1999. This legislation will increase the child tax credit for children under age 5 to \$1,000. I believe this is an important step toward easing the tax burden for American families with young children.

Child development experts agree that a child's interest in learning, sense of security, behavior, and curiosity about the world are deeply rooted in the child care that he or she receives between the ages of 0-5. When children get off to a good start in life and have high-quality child care (either at home or in a child care program), they have the best opportunity to flourish and they have all the necessary tools to start school. Children who are cared for well from birth have a distinct advantage over those who are in low-quality, overcrowded, or under-staffed child care programs or those who come from homes where money is scarce and parents are forced to choose between spending time with their children or putting food on the table.

Increasing the tax credit by \$500 for children under age 5 will help all parents in providing care for their children. Frequently, parents of young children lack the income and seniority in their careers that parents of older children enjoy, and they often cannot afford high-quality child care. In addition, child care is more expensive for young children than it is for older children and parents of young children are sometimes hit with a double whammy: more expensive child care and less income to contribute toward the care of their children. Unfortunately, many, if not most, working parents have to choose between financial security and spending time with their children during the important development years of age 0-5.

Single parent families and families with a stay-at-home parent also face financial dilemmas and can experience much hardship associated with the fact that they are dependent on one source of income. If the employed parent loses his or her job or has a reduction in salary, the family's financial security can be wiped out in a matter of days. There are also many communities in the United States where cost-of-living is so high that it can be nearly impossible to survive on only one income. Some single parents have to work two jobs just to make ends meet.

In addition, parents who choose to sacrifice income in order to stay home with their children sometimes have to make other sacrifices based on finances that affect their children's living environment, physical well-being, or sense of security. More and more parents are facing time constraints and financial constraints that make it impossible for them to choose the type of child care that they would prefer if given all the options.

By providing an increase in the child tax credit for young children, parents will have the opportunity to keep more of their hard-earned

incomes for family needs. Having as little as 500 extra dollars a year per young child may make a significant difference. Parents who work outside the home may use the extra income to enroll their child in a child care program that is better matched to their child's needs. Some working parents may have the ability to reduce their work hours so that they can spend more time with their children. Single parent families or families who choose to get by on one income will also have more income to help make ends meet.

While President Clinton has proposed an increase in the child care tax credit for children under age 1 (by \$250 depending on income), I believe that more needs to be done to help parents of young children. My legislation goes beyond President Clinton's proposal and will help all parents who are struggling with raising their children in an increasingly complex, threatening, and busy world. Helping our nation's youngest children is the key to ensuring the future of our country.

H.R. —

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the "Family Friendly Tax Relief Act of 1999".

SEC. 2. \$1,000 CHILD TAX CREDIT FOR CHILDREN UNDER AGE 5.

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986 (relating to child tax credit) is amended by redesignating subsections (e) and (f) as subsections (g) and (h), respectively, and by inserting after subsection (e) the following new subsection:

"(f) \$1,000 CREDIT FOR QUALIFYING CHILDREN UNDER AGE 5.—

"(1) IN GENERAL.—Subsection (a) shall be applied by substituting '\$1,000' for '\$500' with respect to any qualifying child who has not attained the age of 5 as of the close of the calendar year in which the taxable year of the taxpayer begins.

"(2) COORDINATION WITH DEPENDENT CARE CREDIT.—This subsection shall apply to a taxpayer for a taxable year only if the taxpayer elects not to have section 21 apply for such year."

(b) CONFORMING AMENDMENT.—Subparagraph (1) of section 6213(g)(2) of such Code is amended by striking "section 24(e)" and inserting "section 24(f)".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

SEC. 3. CHILD TAX CREDIT ALLOWED IN DETERMINING ALTERNATIVE MINIMUM TAX LIABILITY.

(a) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 is amended by inserting "(other than the credit allowed by section 24)" after "credits allowed by this subpart".

(b) CONFORMING AMENDMENT.—Section 24 of such Code is amended by inserting after subsection (f) (as added by section 2) the following new subsection:

"(g) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate credit allowed by this section for the taxable year shall not exceed the sum of—

"(1) the taxpayer's regular tax liability for the taxable year reduced by the sum of the credits allowed by sections 21, 22, 23, 25, and 25A, plus

"(2) the tax imposed by section 55 for such taxable year."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

COMPENSATION FOR PRIVATE  
PROPERTY OWNERS—NOT GOV-  
ERNMENT!

**HON. DON YOUNG**

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, February 11, 1999*

Mr. YOUNG of Alaska. Mr. Speaker, I rise today to ask this Congress to restore to our citizens their basic constitutional rights under the 5th Amendment of our United States Constitution and to ask Congress to insure that the rural areas of our country are treated fairly. On Wednesday, February 3, 1999 I chaired a hearing of the Committee on Resources on the impacts of the Minneapolis-St. Paul, Minnesota airport expansion on one of our premier national wildlife refuges, the Minnesota Valley National Wildlife Refuge.

This refuge is home to a broad range of wildlife species which deserve every bit as much protection as do the species that live in other national refuges, including in Alaska refuges such as the Arctic National Wildlife Refuge and the Izembek National Wildlife Refuge. Species living in this refuge include threatened bald eagles, 35 mammal species, 23 reptile and amphibian species, and 97 species of birds including Tundra Swans migrating all the way from Alaska.

The new runway expansion will cause so much noise and disturbance to visitors that most of the facilities under the path of the runway will have to be relocated. In fact, the refuge will be so impacted by the noise, that the FAA has agreed to pay the Fish and Wildlife Service over \$20 million to compensate them for the "taking" of their property by virtue of the noise and the impact on visitors to the refuge.

Yet, even with this level of disturbance, the Fish and Wildlife Service and the FAA found that the wildlife would not be disturbed so much that the airport expansion should be stopped. They also found no impact on the threatened bald eagle and no need for the protections of the Endangered Species Act in this case. They found that the wildlife in the refuge would adjust to the noise. They found that there is little scientific evidence that wildlife will be seriously harmed by over 5,000 takeoffs and landings per month at less than 2,000 feet above these important migratory bird breeding, feeding and resting areas. In fact, over 2,000 flights will be at less than 500 feet above ground level.

I am not surprised that the Fish and Wildlife Service found that wildlife habituates to human noise and disturbance. Most of us know that wildlife adjusts to human presence and in some cases actually thrive. The abundant deer, bird, and fox populations in the highly developed northeastern United States can attest to that.

Certainly, I would agree that our airports must be safe and that human life and safety come first. However, how many times have the Members of this Congress been told by

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the Clinton Administration that important safety projects cannot go forward because it might and I stress, might, impact wildlife? This excuse has been used many times in Alaska to oppose vital public safety and health projects without any scientific justification.

I know that wildlife and humans can coexist. In the coastal plain of Alaska, oil production and caribou have coexisted and the caribou population has increased. I have a picture in my office that illustrates that point beautifully. It shows a large herd of caribou peacefully resting and grazing in the shadow of a large oil drilling rig on Alaska's north slope.

Yet some Members of Congress, including some who have agreed to allow this airport expansion in Minnesota, have introduced legislation that would preclude most human activities in the Arctic National Wildlife Refuge by designating that area as a permanent wilderness. I guess they believe that wildlife in Alaska can't adjust to human activities, but wildlife in Minnesota can.

In addition, the airport commission, by taxing passengers flying through Minneapolis, will pay over \$20 million in compensation for the lost use of the refuge lands.

The 5th Amendment of the Constitution protects private property when it must be used by the public. The Clinton Administration has consistently threatened to veto good bills that have been introduced which would have reduced the burden on private property owners when they attempt to seek compensation for their lost property from the U.S. government.

The Clinton Administration and the Clinton Justice Department have made the process so expensive, so time consuming, so lengthy and so difficult that only the wealthiest landowners have any hope of obtaining the compensation guaranteed by the 5th Amendment. Yet, the Fish and Wildlife Service demanded, and received compensation for the impacts on the refuge without having to file a lawsuit or even threatening a lawsuit.

I want to make it clear that I support our refuges. I sponsored the National Wildlife Refuge System Improvement Act in 1997, which is now the law of the land. I want refuges to be places where wildlife can thrive and I want them accessible to the public. I support adequate funding so that our refuges can be open to the public. I agree that refuges and wildlife should not be used to stop needed projects and development in nearby communities.

But let's do away with the double standard—one for the rural west and another for the rest of the country. Let's also insure that private property owners get the same fair treatment that the Fish and Wildlife Service got with respect to the Minneapolis-St. Paul airport. Let's enforce the 5th Amendment and compensate private property owners when the government must use their land for public purposes. What's good for the government is even better for the people.

*February 11, 1999*

INTRODUCTION OF THE FAIRNESS  
IN IRS DEBT PAYMENT ACT OF  
1999

**HON. EDOLPHUS TOWNS**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, February 11, 1999*

Mr. TOWNS. Mr. Speaker, we have all heard Internal Revenue Service horror stories. Recently, the Washington Post began a series on harrowing encounters between the IRS and the average citizen. You do not have to be a Member of Congress to know that the average American deeply fears an IRS audit. This fear is not because of widespread tax fraud. The average American understands that tax revenue is the gasoline in the engine of our society. They do not balk from paying their fair share of taxes, but they fear that innocent mistakes or misunderstandings of complex laws will result in a large bill from the government. They know that it is not unusual for the penalty and interest payments to be two to three times higher than the actual tax owed. They know that it is not unusual for the agency to compound interest in such a way that the actual interest rate paid by the consumer is 40 percent. And they know that once they start paying they may never stop.

Current IRS reforms have centered on administrative structure instead of agency practices. Taxpayers are more concerned about IRS tax assessment practices than its organizational structure. Inequitable or coercive collection practices not only diminish respect for the government but cause hardship in individual lives. This legislation will bring much needed fairness to IRS collection practices and prevent the unjustifiable financial ruin of so many working American families. After discussing this measure with several of my colleagues, I am truly optimistic about the opportunity for expediting this legislation through the legislative process.

Mr. Speaker, today I am pleased to introduce the Fairness in IRS Debt Payment Act of 1999, which will require the Internal Revenue Service to compound interest annually (instead of daily); apply payments equally, and cap penalty accumulation. Additionally, the bill will prohibit the IRS from re-auditing an account or unilaterally suspending a payment plan. Finally, the bill will require the agency to issue written guidelines on penalty abatement and provide the taxpayer with a written explanation for refusal of a penalty abatement request.

PERSONAL EXPLANATION

**HON. JULIA CARSON**

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, February 11, 1999*

Ms. CARSON. Mr. Speaker, due to official business in my district, I was unavoidably absent on Tuesday, February 9, 1999, and Wednesday, February 10, 1999, and as a result, missed rollcall votes 12-18. Had I been present, I would have voted "yes" on rollcall vote 12, "yes" on rollcall vote 13, "yes" on